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REFERENCE TITLE: **supermajority vote; enabling local taxes**

State of Arizona  
Senate  
Forty-sixth Legislature  
Second Regular Session  
2004

## **SCR 1047**

Introduced by  
Senators Martin: Blendu, Harper, Verschoor, Weiers

### **A CONCURRENT RESOLUTION**

**PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX, CONSTITUTION OF ARIZONA, BY ADDING SECTION 23; RELATING TO PUBLIC TAXATION.**

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it resolved by the Senate of the State of Arizona, the House of Representatives concurring:

1. Article IX, Constitution of Arizona, is proposed to be amended by adding section 23 as follows if approved by the voters and on proclamation of the Governor:

23. Vote required to enable local government revenue increases

SECTION 23. A. AN ACT THAT AUTHORIZES A COUNTY, CITY, TOWN OR SPECIAL TAXING DISTRICT OR AUTHORITY TO LEVY A TAX OR INCREASE TAX REVENUES IS EFFECTIVE ON THE AFFIRMATIVE VOTE OF AT LEAST TWO-THIRDS OF THE MEMBERS OF EACH HOUSE OF THE LEGISLATURE. IF THE ACT RECEIVES SUCH AN AFFIRMATIVE VOTE, IT BECOMES EFFECTIVE IMMEDIATELY ON THE SIGNATURE OF THE GOVERNOR AS PROVIDED BY ARTICLE IV, PART 1, SECTION 1. IF THE GOVERNOR VETOES THE MEASURE, IT SHALL NOT BECOME EFFECTIVE UNLESS IT IS APPROVED BY AN AFFIRMATIVE VOTE OF AT LEAST THREE-FOURTHS OF THE MEMBERS OF EACH HOUSE OF THE LEGISLATURE.

B. THE REQUIREMENTS OF THIS SECTION APPLY TO ANY ACT THAT:

1. AUTHORIZES OR REQUIRES A COUNTY, CITY, TOWN OR SPECIAL TAXING DISTRICT OR AUTHORITY TO:

- (a) IMPOSE ANY NEW TAX.
- (b) INCREASE AN EXISTING TAX RATE OR RATES.
- (c) REDUCE OR ELIMINATE AN EXISTING TAX DEDUCTION, EXEMPTION, EXCLUSION, CREDIT OR OTHER TAX EXEMPTION FEATURE IN COMPUTING TAX LIABILITY.

2. AUTHORIZES OR REQUIRES THE ESTABLISHMENT OF A SPECIAL TAXING DISTRICT OR AUTHORITY HAVING THE POWER TO LEVY A TAX OR COLLECT TAX REVENUES.

3. PRODUCES ANY COMBINATION OF THE ELEMENTS DESCRIBED IN PARAGRAPHS 1 AND 2.

C. THE REQUIREMENTS OF THIS SECTION APPLY REGARDLESS OF WHETHER THE ACT REQUIRES AN ELECTION BY THE QUALIFIED ELECTORS TO AUTHORIZE THE ELEMENTS DESCRIBED IN SUBSECTION B OF THIS SECTION.

D. EACH ACT TO WHICH THIS SECTION APPLIES SHALL INCLUDE A SEPARATE PROVISION DESCRIBING THE REQUIREMENTS FOR ENACTMENT PRESCRIBED BY THIS SECTION.

2. The Secretary of State shall submit this proposition to the voters at the next general election as provided by article XXI, Constitution of Arizona.

1           3. If another proposition is submitted to the voters at the next  
2 general election to add another article IX, section 23, Constitution of  
3 Arizona, and both this proposition and the other proposition are approved by  
4 the voters, the Legislative Council may renumber the measure approved by this  
5 proposition.